

**Certificate**  
**TO THE CLERK OF MCPHERSON COUNTY, STATE OF KANSAS**

We, the undersigned, duly elected, qualified and acting officers of McPherson County, Kansas, certify that: (1) the hearing mentioned in the attached proofs of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

			2020 ADOPTED BUDGET		County Clerk's Use Only
TABLE OF CONTENTS:			Expenditures	Amount of 2019 Tax to be Levied	
Computation to Determine Limit for 2020					
Allocation of MVT, RVT & 16/20M Veh					
Schedule of Transfers					
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Fund	K.S.A.	Page No.			
General 79-1945	79-1946	5 - 9	12,910,167	7,837,202	
Public Works 68-5,101	68-518c	10	6,678,906	4,561,004	
Health	65-204	10-11	717,140	66,799	
Employee Benefits	12-16,102	12	2,789,200	2,470,822	
Noxious Weed	2-1318	12	335,790	170,603	
Comm. Developmental Svc.	19-4011	13	413,532	57,660	
Debt Service		13	314,600	0	
Community Corrections		14	1,047,181	0	
Court Trustee Fund		14	340,580	0	
Telephone Tax - Est. 2012		14	347,000	0	
Special Alcohol		15	16,000	0	
Special Park & Recreation		15	20,000	0	
Technology Fund - Register of Deeds		15	80,400	0	
Technology Fund - County Clerk		16	15,114	0	
Technology Fund - County Treasurer		16	12,264	0	
Special Landfill		16	2,020,000	0	
Insurance Reserve		17	XX	XX	
Special Highway Improvement		17	XX	XX	
Special Machinery & Equipment		17	XX	XX	
Capital Improvement Reserve		17	XX	XX	
Capital Equipment Reserve		18	XX	XX	
Noxious Weed Capital Outlay		18	XX	XX	
Landfill Remediation Fund		18	XX	XX	
War Memorial Reserve		18	XX	XX	
TOTAL COUNTY			28,057,874	15,164,091	
Publication		19 & 20			
Resolution					
Final Assessed Valuation					

Municipal Accounting Use Only

Reviewed by

Follow-up Yes No

Attest: 8-25, 2019

*Hollie D. Melroy*  
Hollie D. Melroy, County Clerk



*David Becker*  
*Don James*  
*Thomas*  
Governing Body

Computation to Determine Limit for 2020

Base Levy

1) Total Tax Levy Amount (Dollars) in 2019 (From 2019 Budget - Certificate Page)	14,112,484
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Percentage Adjustments

2) CPI Adjustment - 1.5% (Line 4 Percentage Multiplied by Line 1 --- Net Tax Levy)	211,687
3) Value of New Improvements (From June 15th County Clerk Valuation Document) (Included both New Construction and remodel/Renovations Gains)	904,921
4) 2019 Personal Property Valuation (From June 15th County Clerk Valuation Document)	21,997,520
2018 Personal Property Valuation (From June 15th County Clerk Valuation Document)	22,720,091
Increase in Total Personal Property Valuations (cannot be less than zero)	0
5) Real Property which has Change in Use (From June 15th County Clerk Valuation Document)	3,654,183
6) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)	10,281,739
6a) Expiration of TIF district, RHID, NRD or other similar property tax rebate or reduction program (incremental increase in assessed valuation over base)	0
7) Total Assessed Value of Adjustments	14,840,843
8) Total Assessed Valuation - June 15, 2019 (From June 15th County Clerk Valuation Document)	474,915,678
9) Adjustment Percentage (Line 7 / (line 8 - Line 7))	3.2257%
13) Dollar Value of Adjustments (Line 1 Multiplied by Line 9 Percentage)	455,233
Total Percentage Adjustments	666,920

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2020 Budget	0
16) Property Tax Revenues Spent PBC and Lease Payments; incurred prior to July 1, 2016	0
17) Property Tax Revenues Spent on Special Assessments in 2020 Budget	0
18) Property Tax Revenues Spent on County Judgments or Settlements and Associated Legal Costs in 2020 Budget	0
19) Property Tax Revenues spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2018 in 2020 Budget	0
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2020 Budget	0
21) Law Enforcement Expenses - 2020 Budget (Do not include bldg constr or remodeling costs)	5,364,177
Law Enforcement Expenses - 2019 Budget (Do not include bldg constr or remodeling costs)	4,853,671
CPI Adjustment - 1.5%	67,951
Law Enforcement Expenses - 2019 Budget (Indexed by CPI)	4,921,622
Increased Law Enforcement Expense in 2020 Budget	442,555
22) Fire Protection Expenses --- NONE	
23) Emergency Medical Expenses - 2020 Budget (Do not include bldg constr or remodeling costs)	650,452
Emergency Medical Expenses - 2019 Budget (Do not include bldg constr or remodeling costs)	630,452
CPI Adjustment - 1.5%	9,457
Emergency Medical Expenses - 2019 Budget (Indexed by CPI)	639,909
Increased Emergency Medical Expense	10,543
Total Computed Tax Levy	15,232,502

**ALLOCATION OF MOTOR (MVT), RECREATIONAL (RVT) & 16/20M VEHICLE TAXES**

2019 Funds with a Levy (2018 Tax - Levies)	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RV & Excise	16/20M Veh.	Commercial	Watercraft
General	7,620,973	575,852	13,629	9,187	44,190	3,742
Road & Bridge	4,036,695	305,019	7,219	4,866	23,407	1,982
Health	79,137	5,980	142	95	459	39
Noxious Weed	191,992	14,507	343	231	1,113	94
CDDO	51,020	3,855	91	62	296	25
Employee Benefit	2,132,667	161,147	3,814	2,571	12,366	1,047
<b>TOTAL</b>	<b>14,112,484</b>	<b>1,066,360</b>	<b>25,239</b>	<b>17,013</b>	<b>81,831</b>	<b>6,929</b>

0.075561  
MVT Factor

0.001788  
RVT Factor

0.001206  
16/20M Factor

Note: Only allocated to funds that had a tax levy in 2019.

0.005798  
16/20M Factor

0.000491  
Factor

**SCHEDULE OF TRANSFERS**

Fund Transferred From:	Fund Transferred To:	Amount 2018	Amount 2019	Amount 2020	Statute
General	Capital Improvement Res.	\$ 1,300,000	\$ 500,000	\$ 700,000	19-120
General	Capital Equipment Res.	-	225,000	600,000	19-119
Hwy Improvement Reserve	Hwy Improvement Res.	-	-	-	68-590
Public Works	Hwy Equipment Res.	-	-	-	68-141g
Noxious Weeds	Nox. Weeds Eq. Res.	24,000	24,000	24,000	2-1318
<b>TOTAL</b>		<b>\$ 1,324,000</b>	<b>\$ 749,000</b>	<b>\$ 1,324,000</b>	

# STATEMENT OF INDEBTEDNESS

Purpose of Bonds	Date of Issue	Int. Rate %	Amount of Bonds Issued	Amount Outstand. 1/1/2019	Date Due		Amount Due 2019		Amount Due 2020	
					Int.	Prin.	Int.	Prin.	Int.	Prin.
G.O.Refunding - Series 2016 -- B I # 005072616845										
Transfer Station	7/26/2016	2 - 4%	7,050,000	4,365,000	February			62,250		52,975
					August		August	62,250	745,000	52,975
										550,000

# STATEMENT OF CONDITIONAL LEASE, LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

Item/Service Purchased	Date of Contract	Term of Contract	Interest Rate %	Outright Purchase Price	Other Charges in Contract	Total Amount Financed	Principal Balance Due 1/1/200X	Payments Due 200X
								Payments Due 200X
AT THE PRESENT TIME THERE ARE NO LEASE PURCHASES OR CONDITIONAL LEASES .								

## GENERAL FUND

	**2018**	**2019**	**2020**
	Actual	Budget/Est.	Budget
Unreserved Fund Balance - Jan. 1	1,524,412	1,107,513	1,015,508
Taxes			
Ad Valorem Tax	5,542,295	7,468,553	XXXXXXXXXXXXX
Delinquent Tax	66,314	40,000	32,000
Motor Vehicle Tax	359,590	325,000	575,852
Recreational Vehicle & Excise Tax	8,474	7,100	13,629
16/20 Ton Vehicle Tax	9,024	6,800	9,187
Commercial Motor Vehicle Tax	26,514	24,000	44,190
Watercraft Tax	0	2,100	3,742
Intangibles Tax	119,818	0	0
Local Sales Tax	2,195,344	2,100,000	2,102,500
Intergovernmental Revenue			
Mineral Production Tax	2,842	2,500	2,700
Local Alcoholic Liquor Fund	6,362	6,000	6,200
State Grants - Part C Infant Toddler	100,053	89,000	88,600
USD 418 - KSDE Categorical-McKids	165,642	165,000	140,000
USD 418 - KSDE Transportation-McKids	0	7,000	7,000
Grants - Misc	2,726	0	0
EMA Assist & Medicaid	11,244	12,000	12,000
City of McP. - E911 & Police	447,379	470,000	485,000
Other	0	5,000	5,000
Charges for Services			
Prisoner Care & Civil Proc.	85,009	62,000	65,000
Other Charges	16,365	30,000	15,000
Licenses, Fees and Permits			
Mortgage, Recording & UCC Fees	336,370	242,500	240,000
Penalty and Interest	149,093	68,000	55,000
County Officers' Fees & Diversion	43,733	62,000	60,000
Other Permits and Licenses	94,442	52,000	69,000
Gate Receipts - Old Mill Park	11,700	8,500	8,500
Use of Money & Property			
Interest Earnings	293,599	70,000	100,000
Rent of Facilities & Property	62,805	40,000	45,000
Miscellaneous			
Surplus Property & Reimbursements	25	100	100
Old Mill Museum Sales & Misc.	14,489	8,000	9,000
Gifts and Donations	42,277	5,000	9,000
Other & Insurance Pmts	32,163	10,000	5,000
Transfers	0	6,000	6,000
Current Revenue	10,245,693	11,394,153	4,214,201
Total Resources Available	11,770,105	12,501,666	5,229,709

## GENERAL FUND -- EXPENDITURES

	Actual	**2019** Budget/Est.	**2020** Budget
Refund Interest on Taxes	1,344.79	1,500	1,800
Trsf closed funds	0.08	-	-
Total Refund Interest on Taxes	1,344.87	1,500	1,800
Commissioners			
Personal Services	78,721	83,512	86,852
Contractual Services	6,038	7,500	7,500
Commodities	505	650	650
Capital Outlay			
Department Total	85,264	91,662	95,002
County Counselor			
Personal Services	31,200	32,448	33,746
Contractual Services	9,442	9,500	9,500
Commodities	0		
Capital Outlay	0		
Department Total	40,642	41,948	43,246
Administrator/Finance			
Personal Services	258,715	277,400	288,500
Contractual Services	5,706	7,810	7,810
Commodities	4,189	4,100	4,100
Capital Outlay		0	0
Department Total	268,610	289,310	300,410
Data Processing			
Personal Services	111,310	124,822	130,000
Contractual Services	30,232	86,330	116,330
Commodities	4,912	5,450	4,650
Capital Outlay	35,910	46,000	55,200
Department Total	182,364	262,602	306,180
Clerk			
Personal Services	155,118	164,300	174,053
Contractual Services	5,848	5,500	8,377
Commodities	400	1,200	1,250
Capital Outlay	0	0	0
Department Total	161,366	171,000	183,680
Election			
Personal Services	11,620	6,900	15,000
Contractual Services	54,832	40,000	72,700
Commodities	664	4,000	6,000
Capital Outlay	0	0	0
Department Total	67,116	50,900	93,700
Treasurer			
Personal Services	163,771	172,500	179,400
Contractual Services	26,631	26,060	28,825
Commodities	2,253	2,500	2,400
Capital Outlay	0	3,200	0
Department Total	192,655	204,260	210,625
Register of Deeds			
Personal Services	148,880	160,905	166,627
Contractual Services	6,233	9,460	9,460
Commodities	680	1,100	1,100
Capital Outlay	0	0	0
Department Total	155,793	171,465	177,187

## GENERAL FUND (Continued)

	**2018**	**2019**	**2020**
	Actual	Budget/Est.	Budget
Appraiser			
Personal Services	336,296	380,000	385,000
Contractual Services	75,579	39,430	37,155
Commodities	5,506	7,000	6,000
Capital Outlay	579	3,000	10,000
Department Total	417,960	429,430	438,155
Planning and Zoning/Sanitation			
Personal Services	93,465	98,280	102,250
Contractual Services	8,734	12,170	9,990
Commodities	1,847	3,240	3,440
Capital Outlay	495	1,000	500
Department Total	104,541	114,690	116,180
County Maintenance			
Personal Services	64,574	80,080	83,283
Contractual Services	1,156	11,590	11,590
Commodities	20,116	28,050	28,050
Capital Outlay	0	20,000	20,000
Department Total	85,845	139,720	142,923
Courthouse General			
Personal Services	0	0	0
Contractual Services	299,332	360,000	375,000
Commodities	22,611	7,000	7,000
Capital Outlay	150,167	8,500	117,000
Department Total	472,110	375,500	499,000
Bank Building			
Personal Services	0	0	0
Contractual Services	87,532	105,000	105,000
Commodities	280	6,000	6,000
Capital Outlay	21,483	200,000	200,000
Department Total	109,295	311,000	311,000
Emergency Management			
Personal Services	6,000	6,000	6,000
Contractual Services	20,062	28,500	43,500
Commodities	3,972	6,300	6,300
Capital Outlay	0	0	0
Department Total	30,034	40,800	55,800
Emergency Management-Communications			
Personal Services	767,634	829,041	881,000
Contractual Services	24,054	153,080	152,980
Commodities	2,369	8,300	28,150
E911 Tower Software	108,190	755,000	1,055,000
Capital Outlay	0	20,000	0
Department Total	902,247	1,765,421	2,117,130
Sheriff			
Personal Services	1,104,715	1,160,300	1,211,947
Contractual Services	206,348	210,150	228,050
Commodities	114,513	229,300	140,300
Capital Outlay	399,436	238,200	315,500
Department Total	1,825,011	1,837,950	1,895,797

## GENERAL FUND (Continued)

	**2018**	**2019**	**2020**
	Actual	Budget/Est.	Budget
Jail			
Personal Services	721,021	772,000	780,000
Contractual Services	416,574	388,500	489,050
Commodities	48,030	50,200	50,200
Capital Outlay	21,845	39,600	82,000
Department Total	1,207,470	1,250,300	1,401,250
County Attorney, Victim/Witness			
Personal Services	385,816	462,800	481,312
Contractual Services	40,688	55,600	44,250
Commodities	18,068	19,000	19,000
Capital Outlay	39,950	3,600	19,440
Department Total	484,521	541,000	564,002
Unified Courts			
Personal Services	0	0	0
Contractual Services	172,276	201,690	199,740
Commodities	11,079	14,500	12,500
Capital Outlay	25,245	19,500	20,900
Department Total	208,600	235,690	233,140
Old Mill Park and Museum			
Personal Services	167,506	173,400	175,100
Contractual Services	51,052	56,975	55,350
Commodities	19,399	19,700	17,900
Capital Outlay	14,435	25,000	0
Department Total	252,391	275,075	248,350
4-H Fair			
Personal Services	0	0	0
Contractual Services	31,386	28,000	28,000
Commodities	0	1,000	1,000
Capital Outlay	0	5,000	5,000
Department Total	31,386	34,000	34,000
Infant Development			
Personal Services	167,548	182,025	210,553
Contractual Services	91,302	102,850	99,450
Commodities	2,131	3,600	3,900
Capital Outlay	55	11,970	9,750
Department Total	261,037	300,445	323,653
Crestwood Cemetery			
Contractual Services	3,886	5,000	5,000
Commodities	742	1,000	1,000
Total Department	4,628	6,000	6,000

## GENERAL FUND (Continued)

	**2018**	**2019**	**2020**
	Actual	Budget/Est.	Budget
Nondepartmental			
City - County Airport	175,061	65,000	65,000
Economic Development	69,962	110,000	110,000
Coroner Fees	105,917	121,680	123,384
Ambulance	605,452	630,452	630,452
Special Fair	13,750	20,000	20,000
Soil Conservation	33,650	34,121	34,121
County Extension	293,980	298,096	301,100
Services for the Elderly	296,595	300,747	303,700
Mental Health	171,493	173,894	179,000
Domestic Violence/COVAP	11,500	11,500	11,500
STEPMC/Circles	15,000	15,000	15,000
Humane Society	18,000	20,500	20,500
Total Nondepartmental	1,810,360	1,800,990	1,813,757
Transfers To:			
Other	0		
Capital Improvement Reserve Fund	1,300,000	500,000	700,000
Capital Equipment Reserve Fund	0	245,000	600,000
Total Transfers	1,300,000	745,000	1,300,000
Total Expenditures	10,662,592.21	11,486,158	12,910,167
Unreserved Fund Balance - Dec. 31	1,107,513	1,015,508	XXXXXXXXXX
		Tax Required	7,680,458
		Delinquency Computation	2%
		Amount of 2019 Tax to be Levied	7,837,202

**PUBLIC WORKS**

	<b>**2018**</b>	<b>**2019**</b>	<b>**2020**</b>
	Actual	Budget/Est.	Budget
Unreserved Fund Balance - Jan. 1	958,041	1,853,712	839,554
Revenues:			
Ad Valorem Tax	5,200,689	3,955,961	XXXXXXXXXX
Delinquent Tax	74,428	36,500	34,000
Motor Vehicle Tax	427,316	403,065	305,019
Recreational Vehicle & Excise Tax	10,056	9,344	7,219
16/20 Ton Vehicle Tax	10,010	8,105	4,866
Commercial Motor Vehicle Tax	32,097	31,137	23,407
Watercraft Tax		2,975	1,982
Special City/County Highway	964,804	968,000	971,000
Charges for Services	910	75	75
Use of Property	770	1,000	1,000
Reimbursements	124,590	5,000	5,000
Surplus Property	73,058	15,000	15,000
Miscellaneous	0	1,000	1,000
Current Revenue	6,918,727	5,437,162	1,369,568
Total Resources Available	7,876,768	7,290,874	2,209,122
Expenditures:			
Personal Services	1,826,522	1,898,520	2,025,871
Contractual Services	513,571	647,600	682,600
Commodities	2,772,949	2,986,500	2,999,525
Capital Outlay	910,014	918,700	970,910
Transfer to:			
Special Highway Improvement	0		
Special Machinery and Equipment	0		
Total Expenditures	6,023,056	6,451,320	6,678,906
Unreserved Fund Balance - Dec. 31	1,853,712	839,554	XXXXXXXXXX
		Tax Required	4,469,784
		Delinquency Computation	2%
		Amount of 2019 Tax to be Levied	4,561,004

**HEALTH**

	<b>**2018**</b>	<b>**2019**</b>	<b>**2020**</b>
	Actual	Budget/Est.	Budget
Unreserved Fund Balance - Jan. 1	316,078	387,813	220,315
Revenues:			
Ad Valorem Tax	174,248	77,555	XXXXXXXXXX
Delinquent Tax	2,686	1,600	1,600
Motor Vehicle Tax	14,945	13,513	5,980
Recreational & Excise Tax	352	313	142
16/20 Ton Vehicle Tax	375	272	95
Commercial Motor Vehicle Tax	1,102	1,044	459
Watercraft Tax		100	39
Grants	138,202	168,830	165,498
Medicaid/KANCARE	35,611	37,000	36,050
Fees/Insurance	218,098	231,100	221,000
Miscellaneous	7,605	500	500
Current Revenues	593,225	531,827	431,362
Total Resources Available	909,303	919,640	651,677

HEALTH (continued)	**2018**	**2019**	**2020**
Expenditures	Actual	Budget/Est.	Budget
Maternal & Infant (160)			
Contractual Services	525	6,750	5,850
Commodities	243	1,050	1,000
Program Total	769	7,800	6,850
Family Planning (167)			
Contractual Services	17,874	35,150	32,050
Commodities	3,545	4,000	4,150
Program Total	21,419	39,150	36,200
Immunization Action Plan (171)			
Contractual Services	2,147	3,170	4,260
Commodities	586	800	800
Program Total	2,733	3,970	5,060
State Formula Grant (173)			
Contractual Services	143,348	156,100	156,550
Commodities	2,625	4,550	3,650
Program Total	145,973	160,650	160,200
Public Health Emergency Preparedness (176)			
Contractual Services	6,991	9,150	9,970
Commodities	967	1,900	1,400
Capital Outlay	1,344	1,700	0
Program Total	9,302	12,750	11,370
Ebola Response (180)			
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Program Total	0	0	0
Women-Infants-Children -- WIC (183)			
Contractual Services	829	2,700	2,800
Commodities	4,423	2,300	3,050
Program Total	5,252	5,000	5,850
Other - Administration (189)			
Personal Services - all departments	291,946	394,055	415,160
Fringe Benefits	0	0	
Contractual Services	31,521	45,050	43,650
Commodities	7,767	7,800	7,800
Capital Outlay	4,808	23,100	25,000
Program Total	336,042	470,005	491,610
Total Expenditures	521,490	699,325	717,140
Unreserved Fund Balance - Dec. 31	387,813	220,315	XXXXXXXXXX
		Tax Required	65,463
		Delinquency Computation	2%
		Amount of 2019 Tax to be Levied	66,799

**EMPLOYEE BENEFITS**

	<b>**2018**</b> Actual	<b>**2019**</b> Budget/Est.	<b>**2020**</b> Budget
Unreserved Fund Balance - Jan. 1	1,144,360	580,427	171,849
Taxes & Shared Revenues:			
Ad Valorem Tax	1,531,625	2,090,013	XXXXXXXXXX
Delinquent Tax	34,530	15,000	15,000
Motor Vehicle Tax	213,705	118,723	161,147
Recreational Vehicle & Excise Tax	5,028	2,752	3,814
16/20 Ton Vehicle Tax	4,970	2,387	2,571
Commercial Motor Vehicle Tax	16,082	9,171	12,366
Watercraft Tax	0	876	1,047
Reimbursements & Transfers	8,128	0	0
Current Revenues	1,814,068	2,238,922	195,946
Total Resources Available	2,958,428	2,819,349	367,794
Expenditures			
Unemployment Insurance K.S.A. 44-710e	13,824	22,500	35,000
Workmen's Compensation K.S.A. 44-505c	74,780	148,000	148,000
KPERs (Retirement) K.S.A. 74-4920	638,299	665,000	691,600
Social Security K.S.A. 40-2305	517,631	552,000	579,600
Medical Insurance	1,071,507	1,185,000	1,260,000
Dental Insurance	61,454	75,000	75,000
Payment for PTO & payroll clearing	507	0	0
Total Expenditures	2,378,002	2,647,500	2,789,200
Unreserved Fund Balance - Dec. 31	580,427	171,849	XXXXXXXX
		Tax Required	2,421,406
		Delinquency Computation	2%
		Amount of 2019 Tax to be Levied	2,470,822

**NOXIOUS WEED**

	<b>**2018**</b> Actual	<b>**2019**</b> Budget/Est.	<b>**2020**</b> Budget
Unreserved Fund Balance - Jan. 1	48,529	48,688	35,139
Taxes & Shared Revenues			
Ad Valorem Tax	161,442	188,152	XXXXXXXX
Delinquent Tax	2,492	1,350	1,350
Motor Vehicle Tax	12,748	12,518	14,507
Recreational Vehicle & Excise Tax	300	290	343
16/20 Ton Vehicle Tax	298	252	231
Commercial Motor Vehicle Tax	958	967	1,113
Watercraft Tax	0	92	94
Sale of Chemicals & Labor	79,172	110,000	114,000
Use of Property	0	100	320
Sale of Surplus Property	3,000		
Misc	604	20	1,500
Current Revenues	261,015	313,741	133,460
Total Resources Available	309,544	362,429	168,599
Expenditures			
Personal Services	108,626	115,000	121,900
Contractual Services	20,185	25,440	27,240
Commodities	106,102	162,350	161,000
Capital Outlay	1,944	500	1,650
Transfer to Noxious Weed Cap. Out. Fund	24,000	24,000	24,000
Total Expenditures	260,855	327,290	335,790
Unreserved Fund Balance - Dec. 31	48,688	35,139	XXXXXXXXXX
		Tax Required	167,191
		Delinquency Computation	2%
		Amount of 2019 Tax to be Levied	170,603

CDDO - Intellectual and Developmental Disabilities	**2018** Actual	**2019** Budget/Est.	**2020** Budget
Unreserved Fund Balance - Jan. 1	126,112	112,406	55,977
Taxes & Shared Revenues			
Ad Valorem Tax	115,749	50,000	XXXXXXXXXX
Delinquent Tax	1,439	650	350
Motor Vehicle Tax	7,165	8,973	4,000
Recreational Vehicle & Excise Tax	169	208	100
16/20 Ton Vehicle Tax	204	180	90
Commercial Motor Vehicle Tax	508	693	345
Watercraft Tax	0	66	30
State Aid Grant	121,032	121,032	121,032
Admin Grant	155,701	155,701	155,701
Medicare - Basis Fee	4,230	19,400	19,400
Other		0	0
Current Revenues	406,198	356,903	301,048
Total Resources Available	532,310	469,309	357,025
Expenditures:			
Personnel	1,252	0	0
Fringe Benefits	160	0	0
Contractual Services	301,477	175,300	175,300
Commodities	15	0	200
Capital Outlay	0	0	0
Agency Appropriations - State	0	121,032	121,032
Agency Appropriations - Co	117,000	117,000	117,000
Total Expenditures	419,904	413,332	413,532
Unreserved Fund Balance - Dec. 31	112,406	55,977	XXXXXXXXXX
		Tax Required	56,507
		Delinquency Computation	2%
		Amount of 2019 Tax to be Levied	57,660

DEBT SERVICE	**2018** Actual	**2019** Budget/Est.	**2020** Budget
Unreserved Fund Balance - Jan. 1	8,911	8,911	8,911
Taxes & Shared Revenues			
Ad Valorem Tax			XXXXXXXXXX
Delinquent Tax			0
Motor Vehicle Tax			0
Recreational Vehicle & Excise Tax			0
16/20 Ton Vehicle Tax			0
Proceeds from GO Refunding			
Premium on sale of GO Refunding			
Interest Earnings			0
Revenues from Landfill Utility	869,500	655,950	314,600
Current Revenues	869,500	655,950	314,600
Total Resources Available	878,411	664,861	323,511
Expenditures			
Bond principal	745,000	550,000	225,000
Bond interest & commission	124,500	105,950	89,600
Bond Issuance costs		0	0
Payment Escrow agent - Refunding			
Total Expenditures	869,500	655,950	314,600
Unreserved Fund Balance - Dec. 31	8,911	8,911	8,911

**COMMUNITY CORRECTIONS**

	<b>**2018**</b> Actual	<b>**2019**</b> Budget/Est.	<b>**2020**</b> Budget
Unreserved Fund Balance - Jan. 1	74,779.95	112,433	26,252
Revenues:			
Federal Grants		0	
State Grants	1,040,166.39	980,000	993,258
Fees & Charges for Services	32,748.60	33,000	39,000
Other		0	6,000
Current Revenue	1,072,914.99	1,013,000	1,038,258
Total Resources Available	1,147,694.94	1,125,433	1,064,510
Expenditures:			
Personal Services	557,527.16	585,000	585,000
Fringe Benefits	199,666.51	215,000	200,000
Contractual Services	247,189.51	265,000	245,000
Commodities	13,409.00	16,181	16,181
Capital Outlay	17,469.56	18,000	1,000
Total Expenditures	1,035,261.74	1,099,181	1,047,181
Unreserved Fund Balance - Dec. 31	112,433.20	26,252	17,329

**COURT TRUSTEE PROGRAM**

	<b>**2018**</b> Actual	<b>**2019**</b> Budget/Est.	<b>**2020**</b> Budget
Unreserved Fund Balance - Jan. 1	109,365	108,534	116,141
Revenues:			
Fees & State Reimb.	252,728	255,000	255,000
Fees - Collections	80,909	81,600	83,600
Misc.	865	0	0
Current Revenues	334,501	336,600	338,600
Total Resources Available	443,866	445,134	454,741
Expenditures:			
Personnel Services	207,418	211,254	217,760
Fringe Benefits	77,170	81,039	83,620
Contractual Services	33,313	22,600	29,700
Commodities	10,643	8,200	8,000
Capital Outlay	6,787	5,900	1,500
Total Expenditures	335,333	328,993	340,580
Unreserved Fund Balance - Dec. 31	108,534	116,141	114,161

**Telephone Tax E911 (Est. 2012; Fund 27)**

	<b>**2018**</b> Actual	<b>**2019**</b> Budget/Est.	<b>**2020**</b> Budget
Unreserved Fund Balance - Jan. 1	382,285	331,721	181,821
Revenues:			
Tax	203,609	197,100	197,100
Miscellaneous			0
Current Revenues	203,609	197,100	197,100
Total Resources Available	585,894	528,821	378,921
Expenditures:			
Contractual Services	215,051	347,000	297,000
Commodities	2,993		3,000
Capital Outlay	36,129		47,000
Total Expenditures	254,173	347,000	347,000
Unreserved Fund Balance - Dec. 31	331,721	181,821	31,921

<b>SPECIAL ALCOHOL FUND</b>	<b>**2018** Actual</b>	<b>**2019** Budget/Est.</b>	<b>**2020** Budget</b>
Unreserved Fund Balance - Jan. 1	14,819	12,990	6,990
Taxes & Shared Revenues			
Local Alcoholic Liquor Tax	12,171	10,000	10,500
Total Resources Available	26,990	22,990	17,490
Expenditures:			
Contractual Services			
- Omega House	3,000	4,000	4,000
- Prairie View	8,000	8,000	8,000
- Valley Hope	3,000	4,000	4,000
Total Expenditures	14,000	16,000	16,000
Unreserved Fund Balance - Dec. 31	12,990	6,990	1,490

<b>SPECIAL PARK AND RECREATION</b>	<b>**2018** Actual</b>	<b>**2019** Budget/Est.</b>	<b>**2020** Budget</b>
Unreserved Fund Balance - Jan. 1	33,531	33,294	19,294
Revenues:			
Local Alcoholic Liquor Tax	6,362	6,000	6,250
Total Resources Available	39,893	39,294	25,544
Expenditures:			
Old Mill Museum & Park	0	20,000	20,000
Funding for Cities	0	0	0
Total Expenditures	6,599	20,000	20,000
Unreserved Fund Balance - Dec. 31	33,294	19,294	5,544

<b>TECHNOLOGY FUND - Reg. Of Deeds</b>	<b>**2018** Actual</b>	<b>**2019** Budget/Est.</b>	<b>**2020** Budget</b>
Unreserved Fund Balance - Jan. 1	97,793	66,635	38,635
Revenues:			
Fees	38,604	43,000	43,000
Interest Income			
Current Revenues	38,604	43,000	43,000
Total Resources Available	136,397	109,635	81,635
Expenditures:			
Personnel	0	0	0
Contractual	23,066	46,500	55,000
Commodities	294	4,500	15,000
Capital Outlay	46,402	20,000	10,400
Transfer - To General	0	0	0
Total Expenditures	69,762	71,000	80,400
Unreserved Fund Balance - Dec. 31	66,635	38,635	1,235

TECHNOLOGY FUND - County Clerk	**2018** Actual	**2019** Budget/Est.	**2020** Budget
Unreserved Fund Balance - Jan. 1	5,782	13,697	5,014
Revenues:			
Fees	9,651	10,100	10,100
Interest Income			
Current Revenues	9,651	10,100	10,100
Total Resources Available	15,433	23,797	15,114
Expenditures:			
Personnel		0	0
Contractual		6,000	6,014
Commodities			
Capital Outlay	1,736	12,783	9,100
Total Expenditures	1,736	18,783	15,114
Unreserved Fund Balance - Dec. 31	13,697	5,014	0

TECHNOLOGY FUND - County Treasurer	**2018** Actual	**2019** Budget/Est.	**2020** Budget
Unreserved Fund Balance - Jan. 1	25,447	9,111	2,164
Revenues:			
Fees	9,651	10,100	10,100
Interest Income			
Current Revenues	9,651	10,100	10,100
Total Resources Available	35,098	19,211	12,264
Expenditures:			
Personnel		0	0
Contractual		12,047	7,264
Commodities	487	0	0
Capital Outlay	25,500	5,000	5,000
Total Expenditures	25,987	17,047	12,264
Unreserved Fund Balance - Dec. 31	9,111	2,164	0

SPECIAL LANDFILL K.S.A. -19-2662	**2018** Actual	**2019** Budget/Est.	**2020** Budget
Unreserved Fund Balance - Jan. 1	0	28,512	25,512
Revenues:			
Special Assessments	1,633,580	1,632,000	1,995,000
Delinquent Tax	28,255	22,000	22,000
Current Revenues	1,661,835	1,654,000	2,017,000
Total Resources Available	1,661,835	1,682,512	2,042,512
Expenditures			
Contractual Services	1,633,000	1,657,000	2,020,000
Refunds	323	0	0
Total Expenditures	1,633,323	1,657,000	2,020,000
Unreserved Fund Balance - Dec. 31	28,512	25,512	22,512

<b>INSURANCE RESERVE FUND</b>	<b>**2018**</b>
K.S.A. 12-2615	Actual
Unreserved Fund Balance - Jan 1	1,049,749
Revenues:	
Transfer from General Fund	
Transfer from Emp. Ben. Fund	
Interest	
Total Resources Available	1,049,749
Expenditures	
Unreserved Fund Balance - Dec. 31	1,049,749

<b>SPECIAL HIGHWAY IMPROVEMENT</b>	<b>**2018**</b>
K.S.A. 68-590	Actual
Unreserved Fund Balance - Jan. 1	2,534,252
Revenues:	
Transfer from Pubic Works	0
A/R McPherson City	0
Other - Fed Funds Exchange	0
Total Resources Available	2,534,252
Expenditures	559,715
Unreserved Fund Balance - Dec. 31	1,974,537

<b>SPECIAL MACHINERY AND EQUIP.</b>	<b>**2018**</b>
K.S.A. 68-141g	Actual
Unreserved Fund Balance - Jan. 1	915,925
Revenues:	
Transfer from Road & Bridge	0
Interest	
Total Resources Available	915,925
Expenditures	0
Unreserved Fund Balance - Dec. 31	915,925

<b>CAPITAL IMPROVEMENT RESERVE</b>	<b>**2018**</b>
K.S.A. 19-120	Actual
Unreserved Fund Balance - Jan. 1	1,139,827
Revenues:	
Transfer from General Fund	0
Donations	
Total Resources Available	1,139,827
Expenditures	0
Unreserved Fund Balance - Dec. 31	1,139,827

<b>CAPITAL EQUIPMENT RESERVE</b>	<b>**2018**</b>
K.S.A. 19-119	Actual
Unreserved Fund Balance - Jan. 1	768,705
Revenues:	
Transfer from General Fund	1,300,000
Reimbursements	19,100
Insurance	
Total Resources Available	2,087,805
Total Expenditures	1,393,957
Unreserved Fund Balance - Dec. 31	693,848

<b>NOXIOUS WEED CAPITAL OUTLAY</b>	<b>**2018**</b>
K.S.A. 19-119	Actual
Unreserved Fund Balance - Jan. 1	326,185
Revenues:	
Transfer from Noxious Weed	24,000
Sale of Surplus Property	
Interest	
Total Resources Available	350,185
Total Expenditures	252,993
Unreserved Fund Balance - Dec. 31	97,193

<b>LANDFILL REMEDIATION RESERVE</b>	<b>**2018**</b>
K.S.A. 19-119	Actual
Unreserved Fund Balance - Jan. 1	1,268,239
Revenues:	
Assessments	
Landfill Assessment	
Interest	
Total Resources Available	1,268,239
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	1,268,239

<b>War Memorial</b>	<b>**2018**</b>
	Actual
Unreserved Fund Balance - Jan. 1	3,336
Revenues:	
Donations	
Interest	0
Total Resources Available	3,336
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	3,336

## Notice of Hearing -- 2020 Budget

The governing body of McPherson County, Kansas will meet on August 5, 2019 at 9:30 A.M., at 122 West Marlin, 5th Floor, McPherson, KS. McPherson, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at the County Administrator's Office, McPherson County Courthouse, McPherson, Kansas and will be available at this hearing.

### BUDGET SUMMARY

The Expenditures and the Amount of 2019 Tax to be Levied (as shown below) establish the maximum limits of the 2020 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

Fund	2018		2019		PROPOSED BUDGET 2020		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2019 Tax to be Levied	Est. Tax Rate*
General	10,662,592	12.976	11,486,158	16.963	12,910,167	7,837,202	16.502
Public Works	6,023,056	12.177	6,451,320	8.985	6,678,906	4,561,004	9.604
Health	521,490	0.408	699,325	0.177	717,140	66,799	0.141
Employee Benefits	2,378,002	3.587	2,647,500	4.747	2,789,200	2,470,822	5.203
Noxious Weed	260,855	0.378	327,290	0.428	335,790	170,603	0.359
Comm. Developmental Svcs.	419,904	0.271	413,332	0.114	413,532	57,660	0.121
Debt Service	869,500	0	655,950	0	314,600	0	0
Community Corrections	1,035,262	0	1,099,181	0	1,047,181	0	0
Court Trustee Fund	335,333	0	328,993	0	340,580	0	0
Telephone Tax (2012)	254,173	0	347,000	0	347,000	0	0
Special Alcohol	14,000	0	16,000	0	16,000	0	0
Special Park & Recreation	6,599	0	20,000	0	20,000	0	0
Tech Fund - Register of Deeds	69,762	0	71,000	0	80,400	0	0
Tech Fund - County Clerk	1,736	0	18,783	0	15,114	0	0
Tech Fund - County Treasurer	25,987	0	17,047	0	12,264	0	0
Special Landfill	1,633,323	0	1,657,000	0	2,020,000	0	0
Insurance Reserve	xx	xx	xx	xx	xx	xx	xx
Special Highway Improvement	559,715	xx	xx	xx	xx	xx	xx
Special Machinery & Equip.	-	xx	xx	xx	xx	xx	xx
Noxious Weeds Cap. Equip.	252,993	xx	xx	xx	xx	xx	xx
Capital Improvement Reserve	-	xx	xx	xx	xx	xx	xx
Capital Equipment Reserve	1,393,957	xx	xx	xx	xx	xx	xx
County Totals	26,718,238	29.797	26,255,879	31.414	28,057,874	15,164,091	31.930
Less: Transfers	1,324,000		749,000		1,324,000		
Net Expenditures	25,394,238		25,506,879		26,733,874		
Total Tax Levied	12,998,115		14,112,484		XXXX		
Assessed Valuation	436,218,805		450,849,072		474,915,678		
Outstanding Indebtedness, as of January 1,	2018		2019		2020		
General Obligation Bonds	5,090,000		4,365,000		3,620,000		

\* Tax Rates are expressed in mills.

Hollie D. Melroy  
County Clerk

## Notice of Hearing -- 2020 Budget

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### BUDGET SUMMARY

The Expenditures and the Amount of 2019 Tax to be Levied (as shown below) establish the maximum limits of the 2020 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

FIRE DISTRICTS  Fund	2018		2019		PROPOSED BUDGET 2020		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2019 Tax to be Levied	Est. Tax Rate*
Fire Districts:							
#1 General	124,489	6.252	125,500	5.974	142,500	124,504	6.750
#1 Ambulance	152	4.512	151,500	5.007	160,000	73,577	3.989
#1 Fire - Special Equipment	0	xx		xx	xx	xx	xx
#1 Ambulance - Capital Eq.	0	xx		xx	xx	xx	xx
#2 General	90,500	3.477	90,500	2.777	153,950	107,427	4.069
#2 Ambulance	117,109	2.443	129,000	2.958	130,000	86,645	3.282
#2 Fire - Special Equipment	0	xx		xx	xx	xx	xx
#2 Ambulance - Special Eq.	0	xx		xx	xx	xx	xx
#3 General	169,580	4.730	181,580	4.726	194,520	191,010	4.726
#3 Fire - Special Equipment	0	xx		xx	xx	xx	xx
#4 General	59,041	6.193	60,700	6.131	59,000	56,440	6.124
#4 Sp. Equipment	5,000	xx		xx	xx	xx	xx
#5 General	192,051	4.074	201,500	4.066	210,200	189,629	4.062
#5 Fire - Special Equipment	0	xx		xx	xx	xx	xx
#6 General	81,500	10.041	87,700	8.089	89,000	70,187	10.105
#6 Sp. Equipment	57,106	xx		xx	xx	xx	xx
#7 General	252,607	4.483	301,200	3.978	302,500	182,442	5.044
#7 Sp. Equipment	0	xx		xx	xx	xx	xx
#8 General	98,136	4.851	103,000	5.228	113,300	94,038	5.303
#8 Sp. Equipment	0	xx		xx	xx	xx	xx
#9 General	251,318	10.238	260,750	10.319	260,000	231,728	9.535
#9 Sp. Equipment	12,000	xx		xx	xx	xx	xx
#10 General	20,282	3.839	22,100	3.503	2,350	22,546	4.256

\* Tax Rates are expressed in mills.

Hollie D. Melroy

County Clerk

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON,  
ss. Terry Herl

Being first duly sworn, deposes and says: That he is the Regional Distribution Manager for the

# The McPherson Sentinel

A daily newspaper printed in the State of Kansas, and published in and of general circulation in McPherson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, and has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of McPherson, Kansas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 insertions, the first publication being July 23, 1919, subsequent publications being made on the following dates:

Signature: Ray [Signature]  
Regional Distribution Manager

Subscribed and sworn to, before me, on the 23  
day of July 2019.

NOTARY PUBLIC  
STATE OF KANSAS  
LINDA BORN-SMITH  
My Appl Expires 2-5-21  
Smith

Linda Born-Smith Linda Born-Smith  
Notary Public

My commission expires: September 05, 2021

Total Amount of Publication: \$ 94,50

Description:  
McPherson County, Notice of Hearing  
2020 Budget

Notice of Hearing -- 2020 Budget									
The governing body of McPherson County, Kansas will meet on August 5, 2019 at 9:30 A.M. at 122 West Marlin, 5th Floor, McPherson, KS. McPherson, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.									
Detailed budget information is available at the County Administrator's Office, McPherson County Courthouse, McPherson, Kansas and will be available at this hearing.									
BUDGET SUMMARY									
The Expenditures and the Amount of 2019 'tax to be Levied (as shown below) establish the maximum limits of the 2020 Budget. The 'Est. tax Rate' in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.									
Fund	2018		2019		PROPOSED BUDGET 2020				
	Actual Expenditures	Actual 'tax Rate'	Budget or Estimated Expenditures	Actual 'tax Rate'	Expenditures	Amount of 2019 'tax to be Levied	Est. 'tax Rate'		
General	10,692,592	12.676	11,486,158	18.963	12,910,167	7,837,202	18.502		
Public Works	6,023,058	12.177	6,451,320	8.985	6,879,090	4,583,064	8.604		
Health	521,480	0.608	689,325	0.177	717,340	469,819	0.177		
Employee Benefits	2,276,024	3.987	2,647,500	1.747	2,789,700	2,470,022	5.203		
Noxious Weed	280,855	0.378	327,290	0.428	335,750	170,653	0.359		
Comm. Development Sys.	419,904	0.271	413,332	0.114	413,332	57,860	0.121		
Debt Service	869,500	0	655,950	0	314,600	0	0		
Community Corrections	1,035,262	0	1,099,181	0	1,047,181	0	0		
Court Trustee Fund	335,333	0	328,993	0	340,980	0	0		
Telephone Tax (2012)	254,173	0	347,000	0	347,000	0	0		
Special Alcohol	14,000	0	16,000	0	16,000	0	0		
Special Park & Recreation	6,599	0	20,000	0	20,000	0	0		
Special Police	97,000	0	71,000	0	84,000	0	0		
Tech Fund - County Clerk	25,987	0	18,783	0	15,114	0	0		
Tech Fund - County Treasurer	1,633,323	0	1,100,000	0	2,020,000	0	0		
Special Landfill	xx	xx	1,657,000	xx	xx	xx	xx		
Insurance Reserve	xx	xx	xx	xx	xx	xx	xx		
Special Highway Improvement	559,715	xx	xx	xx	xx	xx	xx		
Special Machinery & Equip	xx	xx	xx	xx	xx	xx	xx		
Noxious Weeds Cap. Equip	252,993	xx	xx	xx	xx	xx	xx		
Capital Improvement Reserve	xx	xx	xx	xx	xx	xx	xx		
Capital Equipment Reserve	xx	xx	xx	xx	xx	xx	xx		
County Totals	1,393,957	29.797	28,255,679	31.414	28,057,874	15,164,081	31.910		
Less: Transfers	28,718,238		749,000		1,324,000				
Net Expenditures	25,894,238		25,506,679		26,738,874				
Total 'tax Levied	12,988,115		14,112,484		XXXX				
Assessed Valuation	49,219,805		450,849,072		478,915,678				
Outstanding Indebtedness, as of January 1,	2016		2019		2020				
General Obligation Bonds	5,090,000		4,365,000		3,620,000				

\*Tax Rates are expressed in mills.

Hollie D. Melroy  
County Clerk

Published in The McPherson Sentinel July 23, 2019.

MK-131599